July 9, 2003

Mr. William Monroe Auditor General P.O. Box 1735 State of Florida Tallahassee, Florida 32302

Dear Mr. Monroe:

The Board of County Commissioners of Leon County met on July 8, 2003 to discuss issues relating to the annual audit of the County. On July 8, 2003 the Board received its Annual Financial Report for fiscal year ended September 30, 2002. Along with the report, we received a management letter that contains the findings of the auditors accompanied with our responses.

We will continue to focus efforts to improve the financial management of our system.

Sincerely,

Tony Grippa Chairman